

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND LITIGATION

This document relates to:

18-cv-09840 and 18-cv-09841

MASTER DOCKET

Case No. 1:18-md-02865-LAK

DECLARATION OF BRANDON R. DILLMAN

I, Brandon R. Dillman, an attorney duly admitted to practice law before the courts of the Commonwealth of Massachusetts and admitted to appear *pro hac vice* in the above-captioned matter, hereby declare under penalty of perjury:

1. I am an associate at K&L Gates, LLP, and counsel for American Investment Group of New York, L.P. Pension Plan, Riverside Associates Defined Benefit Plan, Robert Crema, David Schulman, Stacey Kaminer, and Acer Investment Group, LLC. Except as otherwise stated, I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of the Memorandum of Law in Support of Motion *in Limine* to Exclude the Proposed Expert Reports, Opinions and Testimony of Graham Wade.

3. Attached hereto as Exhibit 1 is a true and correct copy of the Expert Report of Graham Wade, dated December 31, 2021.

4. Attached hereto as Exhibit 2 is a true and correct copy of the Rebuttal Expert Report of Graham Wade, dated February 1, 2022.

5. Attached hereto as Exhibit 3 is a true and correct copy of the Reply Expert Report of Graham Wade, dated February 28, 2022.

6. Attached hereto as Exhibit 4 is a true and correct copy of excerpts from the transcript of the March 16, 2022 deposition of Graham Wade, appended to a true and correct copy of the errata sheet for the March 16, 2022 deposition of Graham Wade, executed on April 18, 2022.

7. Attached hereto as Exhibit 5 is a true and correct copy of an excerpt from the transcript of the February 23, 2022 deposition of Andrew Wall, appended to a true and correct copy of errata sheet for the February 23, 2022 deposition of Andrew Wall, executed on March 31, 2022.

8. Attached hereto as Exhibit 6 is a true and correct copy of Claimant's Further Particulars Regarding the Validity of WHT Refund Applications, filed by SKAT in proceedings in England.

I, Brandon R. Dillman, declare under penalty of perjury that the foregoing is true and correct.

Dated: June 6, 2022
Boston, Massachusetts

/s/ Brandon R. Dillman
Brandon R. Dillman